



THE DEPUTY LIBRARIAN OF CONGRESS

WASHINGTON, D.C. 20540

March 31, 1999

Dear Mr. Oliver:

Thank you for the opportunity to review and comment on your audit report of the Library of Congress' consolidated financial statements for fiscal year 1998. The audit report makes many good recommendations, and the Library is taking steps to address these recommendations.

I am pleased that the audit report reflects the Library's continued progress in ensuring accountability of our resources. For the third consecutive year, the Library has received an **unqualified audit opinion** on the consolidated financial statements. Another very positive measure shown in the report is the decrease from six to two in the number of reportable conditions.

The audit report documents the progress being made to improve the safeguarding of our collections. A comprehensive Library Security Plan was approved by the Library's Congressional oversight committees during fiscal year 1998, and we are steadily implementing the plan's objectives and tasks.

We recognize that while substantial progress has been made there is still much work to be done. We look forward to the challenge and to working cooperatively with your firm and the Congress in continuing to improve the accountability of the Library's resources. Please accept my appreciation for a professional audit report.

Sincerely,

Donald L. Scott
Deputy Librarian of Congress

Mr. William H. Oliver
Director of Federal Government Services
Clifton Gunderson L.L.C.
7833 Walker Drive, Suite 440
Greenbelt, Maryland 20770